

Form at bottom of page.

Payment Form 1 – File and Pay by April 15, 2009. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2009 Form 540-ES" on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at **ftb.ca.gov** and search for **payment options**. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂
File and Pay by April 15, 2009

TAXABLE YEAR

CALIFORNIA FORM

2009

Estimated Tax for Individuals

540-ES

Form at bottom of page.

Payment Form 2 – File and Pay by June 15, 2009. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2009 Form 540-ES" on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031**

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File and Pay by June 15, 2009

TAXABLE YEAR

CALIFORNIA FORM

2009

Estimated Tax for Individuals

540-ES

Form at bottom of page.

Payment Form 3 – File and Pay by Sept. 15, 2009. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2009 Form 540-ES" on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at **ftb.ca.gov** and search for **payment options**. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂
File and Pay by September 15, 2009

TAXABLE YEAR

CALIFORNIA FORM

2009 Estimated Tax for Individuals

540-ES

Form at bottom of page.

Payment Form 4 – File and Pay by Jan. 15, 2010. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number or ITIN and "2009 Form 540-ES" on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at **ftb.ca.gov** and search for **payment options**. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂
File and Pay by January 15, 2010

TAXABLE YEAR

CALIFORNIA FORM

2009 Estimated Tax for Individuals

540-ES

2009 Instructions for Form 540-ES Estimated Tax For Individuals

What's New

Electronic Payments – Taxpayers are required to remit their payments electronically if they make an estimate payment exceeding \$20,000 for taxable year 2009 or the total tax liability shown on their original 2009 tax return exceeds \$80,000. Once you meet the threshold, all payments regardless of amount, taxable type or tax year must be remitted electronically. Electronic payments can be made using Web Pay on FTB's website by using electronic funds withdrawal (EFW) as part of the e-file return, or by using your credit card. For more information go to our website at ftb.ca.gov and search for **mandatory epay**.

Any taxpayer required to remit a payment electronically who makes a payment by other means, shall pay a penalty of one percent of the amount paid, unless it is shown that the failure to make a payment as required was for a reasonable cause and was not the result of willful neglect.

Installment Payments – Installments due for each taxable year beginning on or after January 1, 2009 shall be thirty percent of the required annual payment for the 1st and 2nd required installments and twenty percent of the required annual payment for the 3rd and 4th required installments.

A Purpose

Use Form 540-ES, Estimated Tax for Individuals, and the 2009 Estimated Tax Worksheet, to determine if you owe estimated tax for 2009 and to figure the required amounts. Estimated tax is the tax you expect to owe in 2009 after subtracting the credits you plan to take and tax you expect to have withheld.

If you need to make a payment for your 2008 tax liability or make a separate payment for any balance due on your 2008 tax return, use form FTB 3519, Payment for Automatic Extension for Individuals, or form FTB 3567, Installment Agreement Request, or call 800.338.0505.

Certain taxpayers are limited in their use of the prior year's tax as a basis for figuring their estimated tax. See paragraph C below for more information. Check for estimated payments we've received on our website at ftb.ca.gov and search for **myftb account**.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete Employment Development Department (EDD) Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer, or by calling EDD at 888.745.3886. You can download the Form DE 4 at EDD's website at www.edd.ca.gov or go to our website at ftb.ca.gov and search for **de 4**.

Form DE 4 specifically adjusts your California state withholding and is not the same as the federal Form W-4, Employee's Withholding Allowance Certificate.

B Who Must Make Estimated Tax Payments

Generally, you must make estimated tax payments if you expect to owe at least \$500 (\$250 if married/RDP filing separately) in tax for 2009 (after subtracting withholding and credits) and you expect your withholding and credits to be less than the **smaller** of:

1. 90% of the tax shown on your 2009 tax return.
2. The tax shown on your 2008 tax return including AMT.

Note:

- You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2009 and did not have a California tax liability in 2008, see Section C for more information.
- If you are a military servicemember not domiciled in California, do not include your military pay in your computation of estimated tax payments. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

If you and your spouse/RDP paid joint estimated tax payments, but are now filing separate income tax returns, either of you may claim all of the amount paid, or you may each claim part of the joint estimated payments. If you want the estimated tax payments to be divided, notify the FTB before you file the income tax returns so that the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers. The statements should be sent to:

JOINT ESTIMATE CREDIT ALLOCATION MS F225, TAXPAYER SERVICES CENTER, FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0040

C Limit on the Use of Prior Year's Tax

Individuals who are required to make estimated tax payments, and whose 2008 adjusted gross income is more than \$150,000 (or \$75,000 if married/RDP filing separately), must figure estimated tax based on the lesser of 90% of their tax for 2009 or 110% of their tax for 2008 including AMT. This rule does not apply to farmers or fishermen.

Taxpayers with adjusted gross income equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing separately), must figure estimated tax based on their tax for 2009.

D When to Make Your Estimated Tax Payments

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date. The payment periods and due dates are:

For the payment period:
January 1 through March 31, 2009

File and Pay by:
April 15, 2009

April 1 through May 31, 2009
June 1 through August 31, 2009
Sept. 1 through Dec. 31, 2009

June 15, 2009
September 15, 2009
January 15, 2010

Filing an Early Return In Place of the 4th Installment. If you file your 2009 tax return by January 31, 2010, and pay the entire balance due, you do not have to make your last estimated tax payment. In addition, you will not owe a penalty for the fourth installment.

Annualization Option. If you do not receive your taxable income evenly during the year, it may be to your advantage to annualize your income. This method allows you to match your estimated tax payments to the actual period when you earned the income. You may use the annualization schedule included with the 2008 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Farmers and Fishermen. If you are a farmer or fisherman, and at least two-thirds of your 2008 and 2009 gross income is from farming or fishing, you may do either of the following:

- Pay all of your estimated tax by January 15, 2010.
- File your tax return for 2009 on or before March 3, 2010, and pay the total tax due. In this case, you need not make estimated tax payments for 2009. Use the 2008 form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen, to determine if you paid the required estimated tax. If the estimated tax is underpaid, attach the completed form FTB 5805F to the back of your return.

Fiscal Year. If you file your return on a fiscal year basis, your due dates will be the 15th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year. If the due date falls on a weekend, or legal holiday, use the next business day.

Mental Health Services Tax. If your taxable income or nonresident CA source taxable income is more than \$1,000,000, compute the Mental Health Services Tax on the worksheet below.

A. Taxable income from Forms 540/540A, line 19, or Long Form 540NR, line 22	
B. Less:	\$(1,000,000)
C. Subtotal	
D. Multiply line C by 1%	x .01
E. Mental Health Services Tax – Enter this amount on line 17 of the 2009 CA Estimated Tax Worksheet on the next page	

E How to Use Form 540-ES Payment Form

Use the CA Estimated Tax Worksheet and your 2008 California income tax return as a guide for figuring your 2009 estimated tax. Be sure that the amount shown on line 21 of the CA Estimated Tax Worksheet has been reduced by any overpaid tax on your 2008 tax return which you chose to apply toward your 2009 estimated tax payment.

Note:

- Form 540-ES is not an application for an installment agreement. If you have a financial hardship and cannot pay your taxes in full, you may request to make monthly installment payments. Go to our website at ftb.ca.gov and search for **installment agreement**.
- If you filed Form 540 2EZ for 2008, do **not** use the Form 540 2EZ instructions for figuring amounts on this worksheet. Instead, get the 2008 California 540 & 540A Personal Income Tax Booklet.

There is a separate payment form for each due date. Please be sure you use the form with the correct due date shown in the top margin of the form. Complete Form 540-ES using black or blue ink:

1. Print your name, address, and social security number (SSN) or individual taxpayer identification number (ITIN) in the space provided on Form 540-ES. If you have a foreign address, enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.
2. Complete the amount of payment line of the form by entering the amount of the payment that you are sending. Your entry must match the amount you are sending.
3. Paying your tax:
Web Pay – To make a payment online or to schedule a future payment (up to one year in advance), go to our website at ftb.ca.gov and search for **Web Pay**. **Do not mail** Forms 540-ES to us.
Credit card – Go to our website at ftb.ca.gov and search for **pay by credit card** or call 800.272.9829. You will be charged a fee for this service. **Do not mail** the form if you pay by credit card.
Check or money order – Make your check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and "2009 Form 540-ES" on it and mail to the address on the form.
Make all checks and money orders payable in U.S. dollars and drawn against a U.S. financial institution.
4. Complete the Record of Estimated Tax Payments on the next page for your files.
5. **Fiscal year filers:** Enter the month of your fiscal year end (located directly below the form's title).

F Failure to Make Estimated Tax Payments

If you do not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your tax return, whichever is earlier. Refer to the 2008 form FTB 5805 for more information.

2009 California Estimated Tax Worksheet Keep this worksheet for your records.

- 1 Residents:** Enter your estimated 2009 California AGI. Nonresidents and part-year residents: Enter your estimated 2009 total AGI from all sources. If you are a military servicemember not domiciled in California, do not include your military pay **1** _____
- 2 a** If you plan to itemize deductions, enter the estimated total of your itemized deductions **2a** _____
- b** If you do not plan to itemize deductions, enter the standard deduction for your filing status:
\$3,692 single or married/RDP filing separately
\$7,384 married/RDP filing jointly, head of household, or qualifying widow(er) **2b** _____
- c** Enter the amount from line 2a or line 2b, whichever applies **2c** _____
- 3** Subtract line 2c from line 1. **3** _____
- 4** Tax. Figure your tax on the amount on line 3 using the 2008 tax table for Forms 540/540A, or Long Form 540NR.
Also include any tax from form FTB 3800, Tax Computation for Children with Investment Income; form FTB 3803, Parents' Election to Report Child's Interest and Dividends **4** _____
- 5 Residents:** Skip to line 6a. **Nonresidents and part-year residents:**
- a** Enter your estimated California taxable income from Schedule CA (540NR), Part IV, line 49 **5a** _____
- b** Compute the CA Tax Rate: Tax on total taxable income from line 4 **5b** _____
Total taxable income from line 3
- c** Multiply the amount on line 5a by the CA Tax Rate on line 5b **5c** _____
- 6 a Residents:** Enter the exemption credit amount from the 2008 instructions for Forms 540/540A **6a** _____
- b Nonresidents or part-year residents:** Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000 **6b** _____
- 7 Nonresidents:** CA prorated exemption credits. Multiply the total exemption credit amount by line 6b **7** _____
- 8 Residents:** Subtract line 6a from line 4. **Nonresidents or part-year residents:** Subtract line 7 from line 5c **8** _____
- 9** Tax on accumulation distribution of trusts. See instructions for form FTB 5870A, Tax on Accumulation Distribution of Trusts **9** _____
- 10** Add line 8 and line 9 **10** _____
- 11** Credits for joint custody head of household, dependent parent, senior head of household, and child and dependent care expenses. **11** _____
Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2008 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2008 credit amount by the ratio on line 6b.
- 12** Subtract line 11 from line 10. **12** _____
- 13** Other credits (such as other state tax credit). See the 2008 instructions for Forms 540/540A, or Long Form 540NR **13** _____
- 14** Subtract line 13 from line 12. **14** _____
- 15** Interest on deferred tax from installment obligations under IRC Sections 453 or 453A **15** _____
- 16** Alternative Minimum Tax. See Schedule P (540 or 540NR) **16** _____
- 17** Mental Health Services Tax Worksheet, line E. **17** _____
- 18** 2009 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero **18** _____
- 19 a** Multiply line 18 by 90% (.90). Farmers and fishermen multiply line 18 by 66 2/3% (.6667) **19a** _____
- b** Enter the sum of line 30, line 31, and line 32 from your 2008 Form 540; line 34 from Form 540A;
or the sum of line 38, line 39, and line 40 from your Long Form 540NR. **19b** _____
- c** Enter the amount from your 2008 Forms 540/540A, line 17; or Long Form 540NR, line 21 **19c** _____
- d** Is the amount on line 19c more than \$150,000 (\$75,000 if married/RDP filing separately)?
Yes. Go to line 19e. **No.** Enter the lesser of line 19a or line 19b. Skip line 19e and 19f and go to line 20. **19d** _____
- e** Multiply 110% (1.10) by the sum of line 30, line 31, and line 32 from your 2008 Form 540; line 34 from Form 540A; or the sum of line 38, line 39, and line 40 from your Long Form 540NR. **19e** _____
- f** Enter the lesser of line 19a or line 19e and go to line 20 (If your AGI is equal to or greater than \$1,000,000/\$500,000 for MFS, use line 19a.) **19f** _____
- Caution:** Generally, if you do not prepay at least the amount on line 19d (or 19f if no amount on line 19d), you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 18 is as accurate as possible. If you prefer, you may pay 100% of your 2009 estimated tax (line 18).
- 20** California income tax withheld and estimated to be withheld during 2008 (include withholding on pensions, annuities, etc.) **20** _____
- 21 Balance.** Subtract line 20 from line 19d (or line 19f if no amount on line 19d). If less than \$500 (or less than \$250, if married/RDP filing separately), you do not have to make a payment at this time. **21** _____
- 22 Installment** amount. Multiply the amount on line 21 by 30%. Enter the result on the 1st and 2nd installments of your Forms 540-ES. Multiply the amount on line 21 by 20%. Enter the result on the 3rd and 4th installments of your Forms 540-ES. If you will earn your income at an uneven rate during the year, see Annualization Option in the instructions under paragraph D.

Record of Estimated Tax Payments

Payment form number	(a) Date	(b) Web Pay/Credit Card and confirmation number	(c) Amount paid	(d) 2008 overpayment applied	(e) Total amount paid and credited add (c) and (d)
1			\$	\$	\$
2					
3					
4					
Total			\$	\$	\$